

Title 15—Elected Officials
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

ORDER OF RULEMAKING

By the authority vested in the State Auditor under Section 105.145, RSMo Supp. 2013, the auditor amends a rule as follows:

15 CSR 40-3.030 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on October 1, 2015 (40 Mo. Reg. 1307). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed rule was held November 2, 2015, and the public comment period ended November 6, 2015. At the public hearing, State Auditor's Office staff explained the rule and one comment was made. In addition, the State Auditor received one written comment.

COMMENT #1: Paul V. Rost, attorney with Cunningham, Vogel, and Rost, P.C., suggested that the reporting requirements regarding the percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations not be required for any annual financial report filed by political subdivisions for any fiscal year ending before August 28, 2015.

RESPONSE: The amended rule removed the reporting procedures related to traffic violations from this rule. Section 479.359, which provides an addendum to the financial report from counties, cities, towns, and villages, is not applicable to all political subdivisions that file an annual financial report under the procedures in this rule. The regulation related to procedures for the filing of the addendum is now 15 CSR 40-3.170. No changes were made to this rule as a result of this comment.

COMMENT #2: Carl Lumley, attorney with Curtis, Heinz, Garrett, and O'Keefe, P.C., stated that he would like to acknowledge the benefits of the changes that the Auditor's Office made.

RESPONSE: No changes were made to this rule as a result of this comment.